This suggestion brought to my recollection that the stone floor of the church at that end was considerably elevated, I should say more than a foot above the common level of the church,* and indeed which ever way you passed round the end of the south aisle, you had to step up or step down at opposite ends.

To return to the north side, as the tower of the church is of much later date, it is more than probable that either a north aisle or transept and side chapel may have also existed there, and thus we get a probable solution of the whole matter. It may be also mentioned, as identifying the object of the aperture, that in one of them was found (and I happened to be present at the time) the clapper of a little bell, most probably the *sanctæ* bell, which is rung on elevating the host, and that no more should be found than the clapper may be accounted for by the probability that the bell itself was a silver one.

Now several curious inferences may be drawn from these facts; first, that the introduction of these apertures must have been at a very early date, and secondly, that the walls of the chancel must have been of one still more so. For if it had been considered that such apertures were necessary at the time of its original erection, they would have been better provided for, and the lancet windows would not have been placed in such a situation.

On the whole, I come therefore to the conclusion (as I ventured to say in the commencement of this paper) that taking into consideration the many features it contained, and some of which are still preserved, especially its Saxon pillars and its Norman doorway; its fine massive oak roof, and the existence of these curious apertures; its approximation to the old Roman road, and its relations to the abbeys of Malmsbury and Gloucester, it must have been one of the most ancient structures to be met with in a retired rural district.

A few words are due, by way of explanation, for the parts of this church which have been necessarily removed in the recent repairs, as well as those which are preserved.

Of the former, especially the lagioscope, on one side a new chantry has been thrown out for the better accommodation of parishioners, and on the other a small turret leading to the belfry. Still the mouths of one of those apertures has been preserved, and, as I have before said; most of the ancient features. Of those which have been renewed I may also add, that they have been done in the most durable and substantial manner at the sole cost of a gentleman whom we have the honour to number amongst the members of the Institute, I mean Mr. Neeld, M.P.: indeed, I think it is due to him to say, that in the restoration of this church, he has spared no expense to render it complete as an example of its kind; and that whatever faults it may have, they neither arise from any arbitrary rule in the proprietor, nor restricted means: the only condition he imposed was, that it was not to be forgotten that it was a *village church*.

Even the parts which were too dilapidated to be repaired, but to which their time-worn features gave value, he allowed to be preserved by the erection of a *rustic school-house*, in which they would be introduced; so that even for years to come they may (within a few yards of their former destination) be identified as the olden features of the village church.

New Episcopal Church in Connection with the Sailor's Home.—At a public meeting held at Crosby-hall on the 30th ult., the Earl of Haddington in the chair, it was resolved that a subscription be entered into for the purpose of erecting and endowing, under trust, a church with free sittings for seamen frequenting the port of London. Captain Sir Edward Parry, R.N., expressed a hope that the example which they were about to set would have the effect of inducing other churches to be built in every port throughout this great maritime country. Before the meeting separated subscriptions were announced amounting to nearly 1,700*l*. Measures have already been taken for securing a site for the proposed church in the new street now forming in the vicinity of the London and St. Katharine's Docks.

* So little care had been taken about the level when it was applied to a different purpose, viz., burial vaults, that when it became necessary to have an even floor throughout the church, we had some difficulty to clear the crown arch of the vault.

THE DISTRICT SURVEYORS.

Sir,—I think your correspondent who signs himself "A Subscriber from the First" is rather too severe upon the new district surveyors. I am living in one of the new Kensington districts, in a row of houses built about fifty years since, and which have the party-walls certainly not more than nine inches thick, if so much. My next door neighbour, an old lady, who has nothing on earth to do, has been amusing herself lately by having the interior of her house very extensively altered: the staircase has been removed, and turned, I believe, in another direction. Now, Mr. Editor, for several days (within the last fortnight) her workmen were knocking at or into the party-wall between us: through which besides the annoyance that resulted from the noise commencing early in the morning, my furniture had to be removed, and I was in momentary expectation of some of the wall tumbling in. Now, was the new district surveyor informed by the builder of these operations? *Oh no*, nor was there any thing in the vulgar form of a "barrow of bricks or mortar" placed outside the house, to inform any one of what was going on within. All the brick rubbish removed was carefully buried in the back garden, and the job was kept snug and comfortable. Before, therefore, a public meeting of the builders is called to consider the means of defending themselves from the arbitrary proceedings of the new district surveyors, I should recommend them to look at home, and to endeavour honestly and in a straightforward way to obey the new Act.

I am, Sir, &c.,

May 3rd. ⊙

Sir,—Having been employed to fix some zinc funnels upon the tops of chimneys above four feet high, I have complied with the Act in building two feet of brickwork round the same, but the district surveyors in two of the new districts, viz. Lewisham and Camden Town, are not satisfied unless they finger their fees; whereas none of the old surveyors have taken any notice of them.

The Act, I am sure was not made for the purpose of simply putting fees into the pockets of those gentlemen, but for the better protection of the public. I should feel obliged by your information as to how I am to act in the matter.

I am, Sir, &c.,

Josh. Bird.

Seymour-place, May 5th, 1845.

*** The district surveyors can claim a fee if they attend to see the chimney-pot fixed in accordance with the Act. The amount of the fee must be settled by the referees with the consent of the Commissioners of Works and Buildings.

We have received intimation that the next meeting of the master carpenters will be held at the Freemasons' Tavern on Wednesday, the 21st, instead of the 28th, when the working of the New Buildings Act will be considered by the board, "especially the alteration of the Act by the referees in the permission to *over sail* in extending the *width of chimney-breasts*, and in the fees to the district surveyors as to smoke-pipes and chimney-tubes; also as to the operation of the New Act in the price for party and party fence-walls of built previous to the present Act coming into operation."

We suspect the board are wrong in considering that the referees have made any *alteration* in the Act as to over-sailing to increase the width of chimney-breasts. See our last number, p. 205.

Projections from Buildings Commenced Before January Last.—We have the particulars before us of proceedings relative to a bow front a house built before the 1st of January, which the district surveyor for Lewisham, in the face of common sense and the published award of the official referees in precisely similar cases, has thought proper to take. The matter has been heard by the referees, but as they have not yet made an award, we withhold comment for the present.

Hungerford Bridge.—It is stated that 20,000 persons paid toll between the hours of 12 and 1 on the day the bridge was opened. The directors and others dined together in the evening.

REASONS FOR THE REPEAL OF THE WINDOW TAX.

The committee deputed by the metropolitan parishes to collect information on the subject of this obnoxious, injurious, and unjust tax, with a view to its repeal, have published a very able report. After commenting on the tone of the late debate on the subject in the House of Commons, the total absence of any attempt at argument in favour of the tax, the unanswerable exposure of its pernicious effects and its incredible inequality, the report proceeds:—

It is unnecessary to do more than simply direct attention to the innumerable evils affecting the moral and physical condition of society, which originate in the imposition of this cruel tax. A tax on the light of heaven, and on the air we breathe, denounces itself in terms too strong for aggravation, too precise to admit of dispute. But if any confirmation of the appalling mass of human misery which it involves were needed, it is to be found, repeated again and again, in its minutest details, in the reports of sanatory commissions, and in the evidence of statistical inquirers, medical practitioners, and ministers of the Gospel; all bearing concurrent testimony against this crying iniquity. Disease, pestilence, and untimely death; moral contamination, and a consequent large amount of crime, are among the results directly traced by these incontrovertible witnesses from the penalties unwisely imposed by the Legislature on the free enjoyment of light and air.

To what motive then are we to attribute the continuance of a tax so incontestibly noxious in its effects? Grieved, indeed, should we be, to be compelled to believe that it is maintained for no other reason than this—that while it presses on the poor mechanic and the humble tradesman, with a crushing preponderance, the scale under which it is collected is so arranged as to fall lightly on the rich, and scarcely to be felt by the opulent classes of society. Yet, if the tax be continued after the late debate, in which these facts were proved beyond all possibility of doubt or denial, to what other conclusion can we come than that all its monstrous evils are inflicted for the very sake of this unequal pressure on the lower and middle classes, while the upper are purposely relieved by it from bearing their just share of the obnoxious burthen?

From the data afforded by the Government Tables it will be seen that while houses having 20 windows are charged at the rate of 6*s.* 2*d.*, and houses having 30 at the rate of 7*s.* 8*d.*, houses having 190 are charged only at the rate of 5*s.* 6*d.* 283 at the rate of only 4*s.* 2*d.*, and 500 at the rate of only 2*s.* 7*d.* per window. But this is taking a very superficial view of the subject, a deeper investigation of which lays bare so enormous a disproportion as would scarcely be credited, if we were not prepared with undisputed and indisputable proofs of its reality. Unless it be the express object of the tax to exclude from our dwellings as far as possible the blessings of light and air, the only assignable purpose of taxing windows according to the above scale, is to be found in the assumption, that the value of houses increases in the proportion, and only in the proportion, of the scale up to thirty-nine windows, and in a much smaller proportion beyond that number. But so far is this from being the fact, that a very little investigation suffices to prove that the number of windows affords nothing like a definite criterion of the value of a house, either above or below the number of thirty-nine; but that so far as it can be applied, it is in houses containing a greater number of windows than that which is taken as the pivot of the scale, that the most rapid advance takes place in value in proportion to the additional number of windows they contain.

For the purpose of illustrating the gross, the almost inconceivable, inequality of the tax, we present the following table (drawn up from official sources), and confidently submit the justice and policy of the continuance of such a monstrous impost to the judgment of honest and reflecting men.

In this table, the *first column* shews the number of windows; the *second*, the money-rate at which they are assessed to the window-tax; the *third*, the annual value at which the several houses are assessed to the property-tax; and the *fourth*, the per centage on their value, as assessed to the property-tax, borne

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